

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.2035 Registered Pharmacists and Druggists</b>
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.2035 Registered Pharmacists and Druggists**

a) When Liable For Tax

When registered pharmacists or druggists sell drugs or medicines "over-the-counter" to purchasers for use or consumption apart from their filling of the prescription of a licensed physician or other person qualified to issue prescriptions, or when registered pharmacists or druggists sell other tangible personal property to purchasers for use or consumption, such registered pharmacists or druggists incur Retailers' Occupation Tax liability.

b) When Not Liable For Tax

- 1) When registered pharmacists and druggists, who, themselves, are engaged in the practice of a licensed profession, sell medicines or drugs on the prescription of a licensed physician or other person qualified to issue prescriptions, such registered pharmacists and druggists are engaged primarily in a service occupation or profession and are not required to remit Retailers' Occupation Tax measured by their receipts from such transactions, including receipts from both labor and tangible personal property. These transactions are governed by the Service Occupation Tax Act. For information concerning the Service Occupation Tax, see 86 Ill. Adm. Code 140. For information on Sales of Drugs and Related Items, to or by Pharmacists, see 86 Ill. Adm. Code 140.135.
- 2) For information concerning newspapers, magazines, books, sheet music and phonograph records, see Section 130.2105 of this Part.
- 3) For information concerning photofinishing, see Section 130.2000 of this Part.
- 4) For information concerning sales of medicines, see Section 130.310 of this Part.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)